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# Sec 44ae

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14 August 2019

Dear Sir,

I have a query that in case of heavy goods vehicle for calculation purpose whether gross vehicle weight or unladen weight should be taken as there are a heavy difference on both. Eg Unladen weight 13 MT and gross vehicle weight 55 MT, So Whether income will calculate on 55 MT OR 13MT brief of section are mention below:-

it is proposed to amend the section 44AE of the Act to provide that, in the case of heavy goods vehicle (more than 12MT gross vehicle weight), the income would deemed to be an amount equal to one thousand rupees per ton of gross vehicle weight or unladen weight, as the case may be, per month or part of a month for each goods vehicle or the

Jasbir Singh (Querist)

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amount claimed to be  
actually earned by the assessee, whichever is higher

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14 August 2019

Consider unladen weight and income will be calculated on 13MT

**CA R SEETHARAMAN**

(Expert)

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Sir,  
As per section 44AE gross weight should be taken and as per Motor Vehicle Act Gross Weight is weight of vehicle + load. so in above example it should be 55MT, please clarify

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we have to consider vehicle weight only without load.

CA R SEETHARAMAN

(Expert)

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Sir,  
Any reference in law if any please provide

Jasbir Singh (Querist)

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Gross vehicle weight or unladen weight option given take unladen weight.

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